

**From:** Rev. Jeffrey Spencer  
**Sent:** Thursday, September 10, 2009 3:51 PM  
**To:** comment, cotce  
**Cc:** Senator.Steinberg@senate.ca.gov; speaker.bass@assembly.ca.gov  
**Subject:** a "flat tax" is undemocratic

Dear Commission on the 21st Century Economy,

I write to strongly oppose your "flat tax" idea for personal income taxes. This plan would lower taxes on the wealthy and raise them on the middle class and lower-income people. While this may appear more "fair," it is, in fact, undemocratic.

For over 30 years we have watched both this state and the nation grown increasingly divided economically leading to massive injustice for all but the top 10 percent of our populace. Democracy is NOT compatible with protected aristocracy. At the end of World War II those upper income earners nationally had a top tax rate of 84% - obviously no one paid that much - but our tax code reflected the moral principles that if you had bounty, you had a greater responsibility to help the nation than those who were just struggling to get by.

Biblically, this principle reflects Luke 12:48 - "From those to whom much is given, much is required." Faith principles of equity are totally compatible with democratic principles of equity.

Furthermore, your "flat tax" proposal would open a \$14 Billion shortfall in this state's already depleted treasury, and it would likely raise the burden on lower income people while relieving the upper income earners of much responsibility. What would possibly possess you to think it is fair, or just, or helpful to shove responsibility downward onto those who can least afford it?

Peace,  
Jeff

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